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Attorneys for the Debtors

In re:

SHAPES/ARCH HOLDINGS L.L.C., et
al.,

Debtors.

: UNITED STATES BANKRUPTCY COURT
: FOR THE DISTRICT OF NEW JERSEY
:
: CHAPTER 11
:
: CASE NO. 08-14631 (GMB)
: (Jointly Administered)
:
: **Hearing Date: January 5, 2009**
: **at 10:00 a.m.**

**NOTICE OF THE DEBTORS' OBJECTION TO THE ADMINISTRATIVE
CLAIM OF THE STATE OF NEW JERSEY DIVISION OF TAXATION SEEKING TO
EXPUNGE AND DISALLOW THE PROOF OF CLAIM**

The above captioned reorganized Debtors, by and through their undersigned counsel, have filed an objection to the administrative claim of the State of New Jersey Division of Taxation seeking to expunge and disallow the proof of claim (the "Objection").

Your rights may be affected. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. (If you do not have an attorney, you may wish to consult one.)

If you do not want the Court to grant the relief requested by the Debtors, or if you want the Court to consider your views on the Motion, then on or before December 29, 2008 you or your attorney must:

File with the Court an answer explaining your position at: Clerk, U.S. Bankruptcy Court, U.S. Post Office & Courthouse Building, 401 Market Street, 2nd Floor, P.O. Box 2067 Camden, NJ 08101-2067. If you mail your response to the Court for filing, you must mail it early enough so the Court will receive it on or before the date stated above.

You **must** also mail a copy to:

Jerrold N. Poslusny, Jr., Esquire, COZEN O'CONNOR, Liberty View, Suite 300, 457 Haddonfield Road, Cherry Hill, NJ 08002.

Attend a hearing scheduled to be held on January 5, 2009 at 10:00 a.m. in Courtroom 4C, United States Bankruptcy Court, Mitchell H. Cohen U.S. Courthouse, 400 Cooper Street, 4th Floor, Camden, NJ 08101.

If you or your attorney do not take these steps, the court may decide that you do not oppose the relief sought in the objection and may enter an order granting that relief.

Dated: November 26, 2008

COZEN O'CONNOR, PC

By: /s/ Jerrold N. Poslusny, Jr.

Mark E. Felger

Jerrold N. Poslusny, Jr.

Attorneys for the Debtors